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Penulis : Bachrul Amiq, Wahyu Prawesthi, Mohammad Taufik, Hananto Widodo, Sirikanya Seti, Renda Arangraeni.

NO	URAIAN	TANGGAL
1	Cover letter, bukti submission, dan konfirmasi penerimaan artikel	23 Oktober 2023
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3	Cover Letter Revision #1, bukti submit revisi pertama, dan artikel hasil revisi pertama	05 November 2023
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COVER LETTER
BUKTI SUBMISSION
DAN KONFIRMASI PENERIMAAN ARTIKEL
23 Oktober 2023

COVER LETTER

COVER LETTER SUBMISSION

Bachrul Amiq
State University Surabaya
Surabaya, Indonesia

Editor
Journal of Law and Sustainable Development

October 23rd, 2024

Dear Editor,

Let me introduce myself:

Name of first author & Corresponding : Bachrul Amiq
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I have submitted the manuscript for consideration for publication in the Journal of **Law and Sustainable Development**. The manuscript title is "**Increasing Internal Auditor Accountability in Law of State Financial Management**". It has not been published elsewhere, and has not been submitted concurrently for publication elsewhere.

This research aims to analyze how the role of internal auditors in the public sector can reduce state financial losses. This research uses the network content analysis method by examining secondary data in government reports, related articles, various legal regulations for state financial management, and case studies based on Supreme Court decisions. The results of this research indicate the involvement of internal auditors who have the authority as the main institution to determine the contestation of state financial losses based on supervision reports.

The results of this research indicate that the internal control system, one of whose elements is the role of internal auditors, is an important consideration in determining the breadth and depth of the scope of public sector accountability. Thus, the role of internal auditors that runs well will produce valuable output for external auditors, the executive and the legislature to improve the management and accountability of state finances in the future. Therefore, it is appropriate that the role of internal auditors be further enhanced and implemented synergistically to achieve the goals of good governance in the public sector, namely the realization of transparency, accountability, proportionality, honesty and public welfare.

Thank you very much for your consideration.

Sincerely,
Bachrul Amiq

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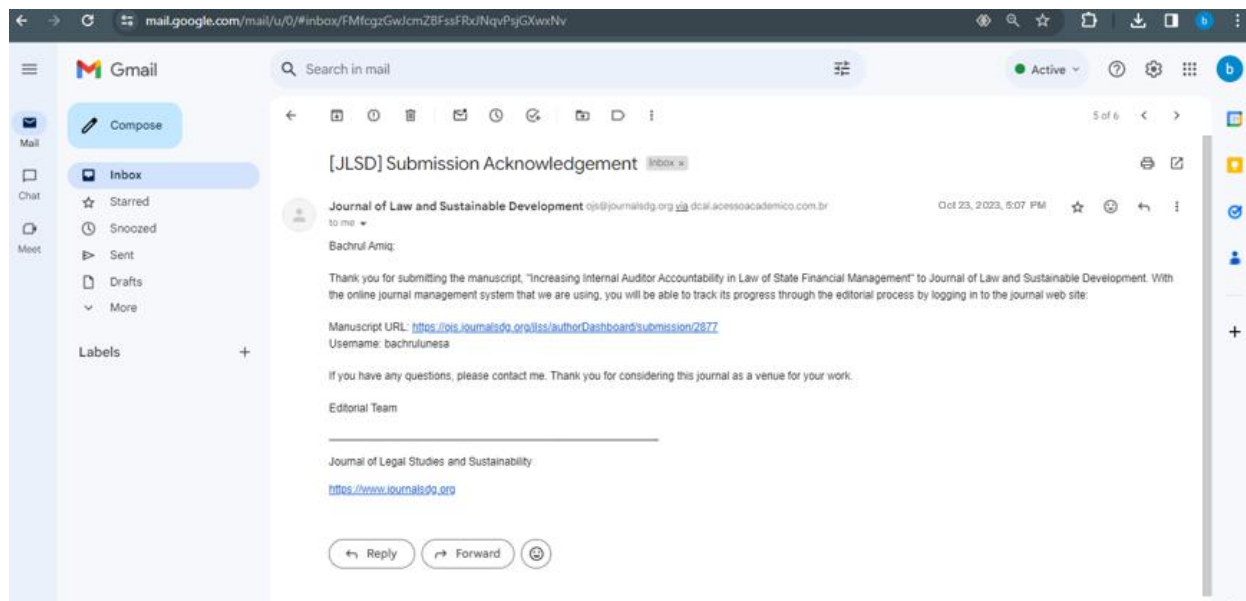
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Bachrul Amiq

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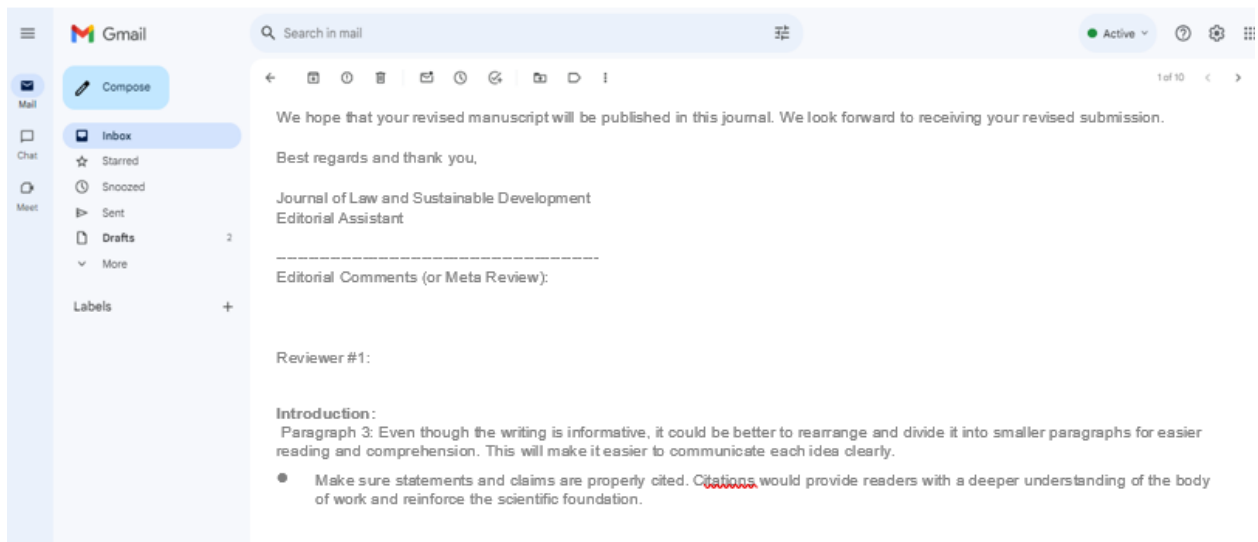
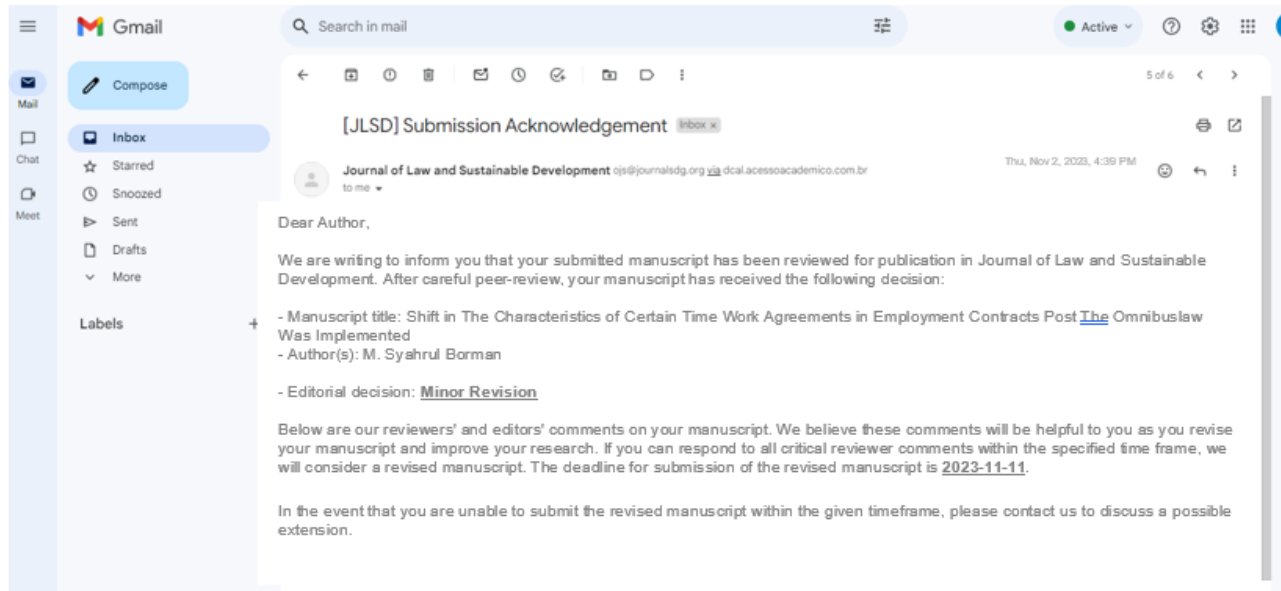
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Reviewer #2:
Dear authors, please use the latest literature (last 5 years). The literature section can be added to previous research and the differences with this research so that novelty can be seen more clearly. Improve the purpose of the study, namely to explain the distribution of six elements influence on enhancing organizational effectiveness.

COVER LETTER REVISION #1
BUKTI SUBMIT REVISI PERTAMA
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07 November 2023

COVER LETTER REVISION #1

Cover Letter Revision #1

Bachrul Amiq
Surabaya State University
Surabaya, East Java, Indonesia

November 07th, 2023

Dear Editor,

Let me introduce myself:



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I have revised my manuscript according to the reviewer's suggestions. The following is the manuscript that I have revised

Thank you very much for your consideration.

Sincerely,
Bachrul Amiq

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ARTIKEL HASIL REVISI PERTAMA



INCREASING INTERNAL AUDITOR ACCOUNTABILITY IN LAW OF STATE FINANCIAL MANAGEMENT

¹Bachrul Amiq, ²Wahyu Prawesthi, ³Mohammad Taufik, ⁴Hananto Widodo,
⁵Sirikanya Seti, ⁶Renda Arangraeni

ABSTRACT

Background: State financial losses occur due to the lack of role of state financial management supervisory institutions, resulting in overlapping institutions authorized to calculate and determine state financial losses. Based on these problems, this study aims to analyze how internal auditors' role in the public sector can reduce state financial losses.

Methods: This research uses a network content analysis method by examining secondary data in government reports, related articles, various legal regulations on state financial management, and case studies based on Supreme Court decisions.

Result: The results of this study indicate the involvement of internal auditors who have authority as the main institution determining the contestation of the incidence of state financial losses based on supervisory reports. However, constitutionally, the internal auditor's authority is limited to initial supervision and not authorized to determine state financial losses, which has weak legal force. As a supervisory institution for internal financial management, the state needs to strengthen the authority of internal auditors, including statutory authority, independence, and legal certainty of supervisory reports.

Conclusion: Juridically, the only institution that is authorized to state whether there is a loss of state finances is the highest audit institution, with constitutional authority. However, internal auditors can guide the government in improving state finances to ensure that government internal accountability is carried out correctly.

Keywords: Administrative Law, State Finance, Authority, Government, Supervisory Apparatus.



AUMENTANDO A RESPONSABILIDADE DO AUDITOR INTERNO NA LEI DE GESTÃO FINANCEIRA DO ESTADO

RESUMO:

Objetivo: As perdas financeiras do estado ocorrem devido à falta de papel das instituições de supervisão de gerenciamento financeiro do estado, resultando em instituições subordinadas autorizadas a verificar e determinar perdas financeiras do estado. Com base nesse problema, este estudo tem como objetivo analisar como o papel dos auditores internos no setor público pode reduzir as perdas financeiras do estado.

Método: Esta pesquisa usa um método de análise de conteúdo de texto examinando fontes secundárias em relatórios de governo, artigos relacionados, vários regulamentos legais sobre gerenciamento financeiro do estado e estatutos de uma baseados em decisões de Suprema Corte.

Resultados: Os resultados desta estudo indicam a necessidade de auditores internos que têm autoridade como a principal instituição que determina a ocorrência de incidência de perdas financeiras do Estado com base em relatórios de supervisão. No entanto, constitucionalmente, a autoridade de auditor interno está limitada à supervisão fidedigna e não está autorizada a determinar as perdas financeiras do Estado, que têm uma força legal final. Como instituição de supervisão para gestão financeira interna, o Estado precisa fortalecer a autoridade dos auditores internos, incluindo autoridade estatutária, independência e recursos legal dos relatórios de supervisão.

Conclusão: Adicionalmente, a única instituição autorizada a declarar ou lidar com perdas de fiança estatutária é a mais alta instituição de auditoria, com autoridade constitucional. No entanto, os auditores internos podem informar o governo e melhorar as finanças do Estado para garantir que a responsabilidade interna do governo seja executada corretamente.

Palavras-chave: Direito Administrativo, Finanças Estaduais, Autoridade, Governo, Agência de Supervisão

1. INTRODUCTION

State financial losses occur due to the low quality of internal auditors in managing state finances, so this study will try to see how the quality of internal auditors in the public sector can minimize state financial losses (Seave, 2023). According to De Bellis (2021), state finance refers to a set of laws and regulations that authorize the government to spend the state within a certain period of time (Chadwick, 2023). In line with that, according to Tushnet (2021), there are basic principles, namely accountability based on results and performance, openness in every government transaction, empowerment of professional managers, and one of the roles of state finances when involving internal auditors (Reinold, 2022).

On the other hand, without state finances, the state's goals cannot be carried out and are not realized, so they are only legal ideals (De Bellis, 2021). Internal audits are vital in a country because internal auditors are tasked with carrying out audits (Landavano, 2018). According to Reinold (2022), The general objective of an audit is to express an opinion on fairness in all material aspects of financial position and results of operations and cash flows under generally accepted accounting principles (Worrum et al, 2023).





Stewart (2021) argues that auditing is collecting and evaluating evidence about information to determine and report the degree of conformity between information and predetermined criteria (Stroo et al, 2021). The audit process must be carried out by people who are competent, independent, and have integrity (Rodríguez, 2023). In line with that, an internal audit is an independent activity that provides assurance and consultation designed to provide added value and improve organizational operations (Tushnet, 2021). Furthermore, Polo (2023) explains that an audit is a control action carried out by a professional who specializes in a particular audit field, including finance, taxation and internal control. The aim is to ensure compliance with applicable policies and standards, determining whether an entity's operational and financial situation meets the criteria or not.

The initial internal audit process uses the Plan-Do-Check-Action concept to ensure the planned system runs effectively and adequately (Amiq, 2020). The important role of internal auditors is to ensure efficiency compliance and the function of government agencies by increasing the effectiveness of risk management and maintaining high-quality governance (Rosarna, 2021). According to (Sawyer, 2019), internal auditors are auditors who work for a public sector institution and have employee status, with the primary task aimed at assisting the internal audit process and institutional governance management (Stewart, 2021). With the presence of internal auditors, system improvement is more accessible because the system will run as it is without any effort to evaluate (Nason, 2021).

Internal audit problems arise in a global context, according to the Association of Certified Fraud Examiners (ACFE), including the existence of fraudulent financial statements, misuse of assets, and high levels of corruption due to the low level of coordination across institutions in conducting audits (Lucan et al, 2020). In line with this, these problems have also emerged in Indonesia. In recent years, most cases of corruption, collusion, nepotism, abuse of authority, and various illegal levies have occurred due to overlapping authority between institutions (IHx, 2023).

Furthermore, according to Accabrah et al (2022), Indonesia also wants to improve internal auditors' capabilities and implement several policies to minimize their weaknesses (Guzola, 2020). The increasing role of existing internal auditors aligns with the yearly increasing state financial budget (Amiq et al 2020).

Based on this, government internal auditors are required to improve the quality of supervision of state financial management (Palmar, 2023). State financial revenues come from the tax and non-tax revenue sectors, which can support government financing in organizing the



state (BPKP, 2020). The policy on the existence of internal auditors has been comprehensively explicitly regulated in Government Regulation Number 60 of 2008 concerning the Internal Control System of Government Agencies, where the scope of management is significant to ensure the accountability of internal auditors in managing state finances (Coghill et al, 2021).

Internal auditors of the Financial and Development Supervisory Agency (BPKP) and the Provincial/City/Regency Inspectorate carry out this supervision process as a supervisory control tool to avoid state financial losses (Siroa et al, 2021). On the other hand, all of this must be supported by increasing the independence and capabilities of internal ~~auditors~~ (Barlow, C. and Rawlings, R., 2021). The process of synergizing the movements and steps of the internal auditor's supervision to encourage the improvement of the performance of government organizations and build good governance (Witczak, 2021).

According to Witczak (2021), internal auditors should be more strategic than external auditors in preventing and detecting actions that can lead to state financial losses. Administratively, internal auditors conduct ongoing audits to prevent and detect state financial losses to make it easier to do with mastery of organizational activities and systems (Seave, 2023). Observing the organizational system can detect state financial losses in a better ~~position~~ (Huda, 2023). Furthermore, integrity is one of the most important qualities that the auditor must have, as it is the main fulcrum on which the customer relies in adding benefit to him, customers rely on the auditor to provide services to them with a high degree of accuracy and ethical standards, and the principle of integrity imposes an obligation on all auditors to be characterized by integrity and honesty in their professional and commercial relations, and integrity means our comprehensive, fair and honest (Al-Shadi, 2023)

Detecting state financial losses as a supervision process and examining state finances is written as an Audit Report (LHP) conducted by BPKP and Inspectorate (Parker, 2023). On the other hand, internal auditors, in the structure of their duties and functions, are very strategic in managing state finances, where internal auditors represent the General Principles of Good Government (AUPB) (Veronica De Moris et al, 2023). However, there are not only internal auditors but also external auditors who are judicially owned by the BPK as a supervisory institution for state financial management (Corradini, 2021).

According to Palmer (2023), the accountability theory is used to improve the quality of internal auditors in state financial management. Proportionality Theory is also a link in state financial management (Nix, 2021), where state financial management often places human resources who are less wise and competent in carrying out their duties so that they can cause





state financial losses (Siroa, 2021), based on explanation before, this research aims to improve the quality of internal auditors and minimize abuse of authority.

State financial audits often overlap authorities between financial supervisory institutions (Suzman, 2022). In practice, between APF, BPKP, and BPK, there is still often an overlap of authority when there are reports or allegations of misuse of state finances, which must be examined to prevent or restore state financial losses as a consequence of state management and responsibility (Edwards and Fearley, 2023).

The existence of state financial losses focuses on the legal subject related to who is responsible for calculating and determining state financial losses (Huang et al, 2022). According to state finance law, the external auditor arrangement, the BPK institution, is constitutionally authorized to determine state financial losses (BPK, 2021). In Indonesia, it is stipulated that the agency is allowed to state whether or not there is a state financial loss, which is BPK. In contrast, other agencies, such as the BPKP and Inspectorate, can only assess whether there is a state loss or how much based on the facts found in supervision (Lee, 2023).

2. THEORETICAL FRAMEWORK

2.1. STATE FINANCIAL SUPERVISION AND MANAGEMENT SYSTEM

According to The Institute of Auditor Internal (IIA)'s International Professional Practices Framework (IPPF), internal audit is an impartial and independent examination and consulting process that adds value and improves an organization's financial system for evaluation (Fadero, Carranza & Esteve, 2021). By applying a systematic and disciplined approach to assess and improve the effectiveness of risk management, control, and governance procedures, internal audit helps organizations and public sector agencies achieve their objectives (Westman, Hagelius & Kurland, 2023).

Lee and Sawyer (2019), defines internal audit as an objective and methodical assessment of the operations and controls of public sector agencies carried out by the Internal Auditor to ensure (Palmer, 2023). In a global context, according to The International Federation of Accountants (IFAC) in 2001 in Study 13 on Governance in the Public Sector: A Governing Body Perspective, an effective internal audit function includes systematically carried out reviews, assessments, and reporting on the reliability and effectiveness of the implementation of management, financial, operational control and budgeting systems (Darkoa, 2022).

Internal audit assists institutions in achieving objectives through a systematic and organized approach to evaluating and improving the effectiveness of risk management, control,





and governance processes (Nix, Decker & Wolf, 2021). The Auditor carries out the audit, and there are two types in the state financial management system in the public sector, according to Susman (2022), namely Internal Auditor and External Auditor (Bix, 2021). Internal auditors in the public sector have a definition of the internal control structure, consisting of the reliability of financial statements, compliance with applicable laws and regulations, and the effectiveness and efficiency of operations (Baker, 2021).

The primary function of internal auditors in the public sector is to help the government evaluate compliance with policies and the effectiveness of organizational plans, budgets, and procedures (Westman, Hugolin & Karlund, 2023). In Indonesia, the Government Internal Control System (SPIP) is regulated in Government Regulation No. 60 of 2008, which aims to improve the performance of government organizations (Saputra 2023). The effectiveness of implementing the Government's Internal Control System is the responsibility of ministers, governors, and regents, while BPKP prepares technical guidelines, socialization, education, training, and competency improvement (Court, 2022).

Baker (2021) [explains](#) that highlights the role of internal auditors in ensuring the efficient administration of government institutions, improving good governance, and preventing corruption, collusion, and nepotism, in line with the principles of good governance (Bix, 2021). Government internal audits act as the spearhead to improve transparency and accountability in financial management because quality audit results are an important source of information that provides confidence to the public (Simo et al, 2020). If the quality of the resulting audit is low, it will likely offer leeway for government agencies to deviate from budget use (Susman, 2022).

2.2. STATE FINANCIAL SUPERVISION AND MANAGEMENT SYSTEM IN INDONESIA

Amiq (2020) explained that the Internal Auditor in Indonesia consists of BPKP and Inspectorate with roles and functions that must be carried out to realize good governance of the internal audit process in the public sector. Meanwhile, Yudianto & Pemasde (2020) stated that the internal audit is carried out with an initial supervision process by the internal auditor. On the other hand, the professionalization of internal auditors is managed by the central/regional government for government administration activities in one reporting period (BPK, 2023).

An internal auditor's primary responsibility is supervising the implementation of the government's internal control system (SPIP) (Stuckelford, 2020). Internal auditors can strongly meet the standards of experience and competence to maximize their duties as internal auditors (Decker, 2023). Moreover, the role of implementing supervision must have the knowledge,





abilities, and competencies outlined by the Indonesian Government Internal Auditor Association (AAPI) (Dondly, 2023).

Internal auditor capability refers to the organization's ability to properly carry out oversight tasks, leading to a more effective internal auditor function in the public sector (Shackelford, 2020). The assessment of internal auditor capability is divided into five levels: initial, structured, organized, institutionalized, and optimizing (Marlow, 2023). Entry-level characteristics indicate an organization established with an internal control mandate, structured with appropriate human resources, and institutionalized for continuous improvement in good governance and risk management fidelity (Cui, 2022).

Optimizing indicates the organization's ability to achieve organizational objectives, including operational effectiveness, financial reporting reliability, safeguarding assets, and compliance with laws and regulations (Muir et al, 2020). The Supervisory Apparatus capability assessment uses the Internal Audit Capability Model (IACM) with five progressive levels: Entry Level, Infrastructure, Integrated, Managed, and Optimized (Parker and Sun, 2023). Each level describes the characteristics and capabilities of internal audit activities, starting from level 1, which is the initial (Nix et al, 2021).

The capability of internal auditors to improve performance quality is currently determined by the BPKP Head Regulation Number 8 of 2021, issued in 2021 (Muhajri 2019). Internal auditors in government administration are present to encourage the realization of governance based on general principles of good governance (AUPB) (Lee, 2023). The Inspectorate General and Main Inspectorate supervise performance within the Department and ministry led by the Minister / Head (Shackelford, 2020).

The function of the Inspector General and Main Inspectorate/Inspectorate is more than just supervising; it also encourages state financial management (Corradini, 2021). The Inspectorate of Provincial / Regency / City Governments conducts internal supervision of the Governor / Regent / Mayor. In contrast, under the President, the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan/BPKP*) conducts financial and development management following statutory provisions. Laws and regulations serve as guidelines for the functions and duties of internal auditors (Federo et al, 2021).

Administrative law is needed to manage state finances, especially since state financial audits aim to achieve accountability and ensure compliance with laws and regulations (Rodriguez, 2023). The Supreme Audit Agency (BPK) ensures proper administration. It avoids





harm to society or the state, ensuring that the management of state finances follows the correct procedures and avoids abuse of authority in the public sector (Harlow and Rawlings, 2021).

1. METHODOLOGY

To determine the capacity and ability of the internal auditor as an implementing agency in calculating and determining state financial losses based on an administrative law perspective (Bisri, 2021). Furthermore, this research will try to see the authority of the Supervisory Apparatus as an internal auditor in the state financial management system (Federo et al, 2021). This research uses data related to state financial loss cases referring to corruption cases involving the public sector in Indonesia. In addition, the characteristics of the research problem are the main motive for researchers to apply the "network content analysis" method to analyze network content and explain research problems in depth (Purwana, et al, 2021).

The data used in this study are state financial loss case decisions referring to corruption cases involving the public sector, with court case decisions published by the Supreme Court of the Republic of Indonesia, which have been inkracht from 2018-2023 (Table 1). Then, a case study approach, one approach in normative legal research to build legal arguments, will be conducted by taking secondary data from fifteen Supreme Court decisions (Mardas, 2023).

Table 1. List of Supreme Court Decisions Related to The Authority to Calculate and Determine State Financial Losses

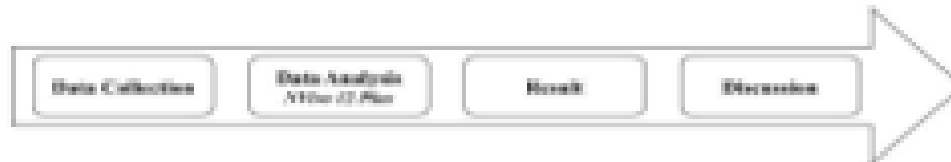
No	Nama	No	Nama
1	Supreme Court Decision Number 1206/K/Pid.Sus/2023	9	Supreme Court Decision Number 332/K/Pid.Sus/2022
2	Supreme Court Decision Number 2070/K/Pid.Sus/2023	10	Supreme Court Decision Number 856/K/Pid.Sus/2022
3	Supreme Court Decision Number 2347/K/Pid.Sus/2023	11	Supreme Court Decision Number 2272/K/Pid.Sus/2022
4	Supreme Court Decision Number 3248/K/Pid.Sus/2023	12	Supreme Court Decision Number 4004/K/Pid.Sus/2022
5	Supreme Court Decision Number 4106/K/Pid.Sus/2023	13	Supreme Court Decision Number 3474/K/Pid.Sus/2021
6	Supreme Court Decision Number 4268/K/Pid.Sus/2023	14	Supreme Court Decision Number 2312/K/Pid.Sus/2019
7	Supreme Court Decision Number 4313/K/Pid.Sus/2023	15	Supreme Court Decision Number 638/K/Pid.Sus/2018
8	Supreme Court Decision Number 5719/K/Pid.Sus/2022		

Source: Supreme Court, 2022





Figure 1. Data Analysis Process



Source: Self-processed (2023)

Figure 1 shows the stages of data analysis research by carrying out the following process: (1) data collection through the Supreme Court website (<https://www.mahkamahagung.go.id/>) starting from November 21, 2023, to December 02, 2023), data sources from government reports, articles, and state financial management policy products; (2) data collected from such source; (3) data collected using NVivo 12 plus software; (4) the next stage is data visualization as study material to be studied and discussed using NVivo 12 plus software (Purmons, 2021).

4 RESULTS AND DISCUSSION

4.1. THE INTERNAL AUDITOR'S ROLE IN DECLARING STATE FINANCIAL LOSSES

Based on the analysis of the Supreme Court's decision reviewed several cases of state financial losses referring to cases of corruption, misuse of assets, misuse of authority, and illegal levies in the public sector (Cornadini, 2021), it appears that there is a low capability of auditors, both internal and external due to the overlapping authority between institutions related to their role as supervisory institutions for state financial management (Seave, 2023). The relationship between supervisors and supervised officials does not have a direct correlation, so there is no chain of organizational lines between them, such as officials of the Ministry of Finance who conduct general supervision at the executive level over Regional Departments / Institutions and Autonomous Regions (Lee, 2023).

Furthermore, based on Article 49 of Government Regulation No. 60/2008 on the Government Internal Control System, Government Internal Auditors are carried out by BPKP, the Provincial Inspectorate, Regency/City Inspectorate (HPK, 2023). On the other hand, considering the internal auditor institution with the principle of proportionality, there is supervision carried out by several institutions, both internal and external, which is the main point of the need for evaluation regarding the stability and existence of the internal auditor as a state financial management institution (Bis, 2021).



In terms of structure and governance between state financial supervision institutions, each institution's separation of authority and responsibility is clear (Susman, 2022). On the other hand, the fact is that overlapping authorities are still often seen, especially when it comes to cross-sectoral supervision cases (Stewart, 2021). The alignment between the authority of BPKP and BPK needs to be clarified in the practice of authority between these two supervisory institutions (Reinold, 2022). Based on the Wordcloud results in the Supreme Court's decision, the BPKP is responsible and directly under the president, making the BPKP's position more assertive in managing state finances (Court, 2022).

As seen in Figure 2, the confirmation results of the word cloud show four dominant words for state financial losses in the public sector from 2018 to 2023 based on fifteen decisions issued by the Supreme Court (2022). Based on these fifteen decisions, most cases of state financial losses, such as corruption and misuse of assets. There are interesting results where the words "BPKP," "Supreme Court," "BPK," and "Inspectorate" become the main words. This means that the Supreme Court, as the highest judicial institution in Indonesia, has examined and decided many cases of state financial losses where the supervisory reports (LHP) by internal auditor institutions, namely BPKP and Inspectorate, have the most significant influence in determining the existence of state financial losses (Court, 2022).

Based on word cloud results, the dominant word in internal auditors consists of BPKP, which organizes government affairs in state / regional financial supervision and national development (BPK, 2023). Provincial Inspectorate is a functional auditor under and responsible to the governor", while "District/City Inspectorate is a functional auditor under and responsible to the regent/mayor" (Aust, 2022).



Figure 2. Wordcloud Rendite Based on State Financial Loss Case Decisions

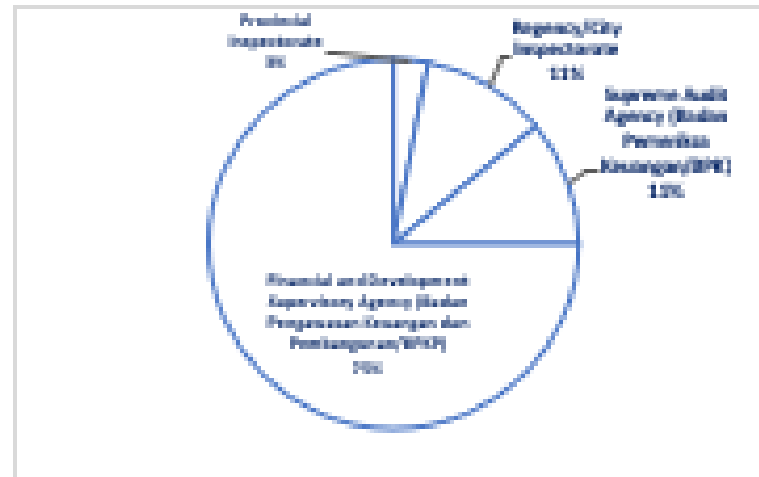


Source: Data processing by: Nivvo (2023)

In most cases, the capabilities of internal auditors are visible in Figure 3, showing the high role of BPKP, with a percentage of 75% as an internal auditor institution in calculating and determining state financial losses (BPKP, 2020). On the other hand, there is an overlap of authority between BPKP and BPK, which is broadly substantial and institutional regarding supervision. There needs to be synergy in supervisory functions and a low coordination system between institutions in terms of supervision when unlawful acts result in state financial losses (Tuhana, 2021).



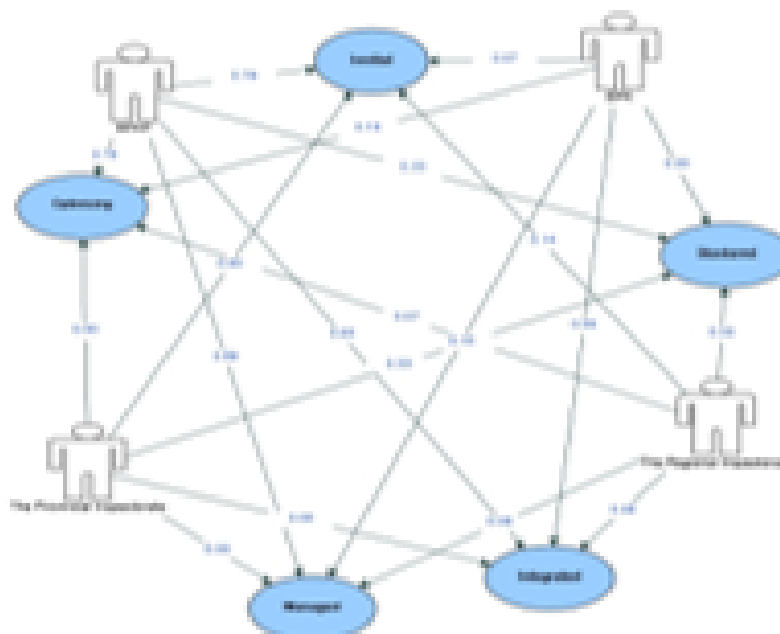
Figure 3. Internal Auditor in Determining State Financial Losses



Source: Taufiq, 2021

Figure 4 shows the internal auditor in calculating and determining state financial losses, where the level of capability of BPKP as an internal auditor, despite needing more adequate institutions, has a high level of optimization (Baker, 2021). The integrated level is a high-quality internal auditor, assuring compliance and organizational governance (Cui, 2022). The institutionalized level shows internal auditors who are continuous with the organization, risk management, and control (Seave, 2023). The optimizing level ensures organizational objectives, including operational effectiveness, financial reporting reliability, safeguarding assets, and regulatory compliance (Westman et al., 2023).

Figure 4. Auditor Network Capability



Source: Coari, 2022

4.2. THE EXISTENCE OF INTERNAL AUDITORS IN THE STATE FINANCIAL MANAGEMENT PROCESS

Often, the government faces a situation with no clear rules to deal with certain problems. On the other hand, the government cannot reject a problem encountered on the pretext that there are no governing rules (Tushnet, 2021). When the government is faced with these problems, according to administrative law, officials have the freedom to solve complex problems involving the public interest by referring to the principle of proportionality (Grossman, 2021).

Furthermore, accountability is a form of accountability of each individual and organization in public sector institutions to outside parties concerned about the management of resources, funds, and all elements of performance mandated to them, especially internal auditors who act as a service and consultancy function to improve the performance of government agencies (Baker, 2021). Referring to Table 2, where there is a level of internal auditor capability value in managing state finances, BPKP, as an internal auditor, has a very high role in managing state finances (Bix, 2021).



Table 2. Value of Capabilities Internal Auditor

	<i>Initial</i>	<i>Integrated</i>	<i>Managed</i>	<i>Cyber/Dig</i>	<i>Structured</i>
<i>BPK</i>	7%	8%	13%	14%	0%
<i>BPKP</i>	79%	83%	69%	79%	33%
<i>Regency/City Inspectorate</i>	14%	8%	8%	7%	33%
<i>Provincial Inspectorate</i>	0%	0%	8%	0%	33%
<i>Total</i>	100%	100%	100%	100%	100%

Source: NIVro 12plus (2023)

The institutional role of BPKP increases effective internal auditors to achieve organizational goals as stipulated in Article 11 of Government Regulation No. 60 of 2008 (Donnelly, 2023). The quality of the above supervision results can be seen from the findings of internal auditor supervision, follow-up on internal auditor findings and recommendations (Kaldem et al, 2020), utilization of internal auditor supervision results by stakeholders, the degree of integrity of governance, risk management, and control built from various activities, as well as attention and action plans from various internal auditor consulting services (Muir et al, 2020).

Table 3. Detail of The Network of Auditor

<i>Org-Levels</i>	The Supreme Audit Agency (BPK)	The Financial and Development Supervisory (BPKP)	The Provincial Inspectorate	The Regency/City Inspectorate
<i>Central Level</i>	Upstream (0.03)	Upstream (0.13)	Upstream (0.13)	Upstream (0.13)
<i>Regional Level</i>	Integrated (0.04)	Integrated (0.79)	Integrated (0.08)	Integrated (0.07)
	Managed (0.15)	Managed (0.07)	Managed (0.08)	Managed (0.08)
	Structured (0.08)	Structured (0.01)	Structured (0.08)	Structured (0.05)
	Total (0.07)	Total (0.79)	Total (0.08)	Total (0.14)

Source: Processed by the authors, (2023)

Figure 4, Tables 2 and 3 show the correlation of several actions, which are internal and external auditors, involved in managing state finances. In line with this, the results of this study show that the internal auditor's scope is extensive and comprehensive, which can ensure the achievement of organizational goals (Auni, 2022). The internal auditor institution in Indonesia, which is incorporated in the Internal Supervisory Apparatus (APIP), is given clear and broad authority, roles, and functions, such as the large level of role played by BPKP in calculating and determining state financial losses (Nixon et al, 2021).



Based on the results of data processing, providing an understanding of the implementation practices so far in state financial management, the role of internal auditors will be very beneficial not only for the government but also for the legislature, external auditors, and other interested parties (Corradini, 2021). However, a professional and sustainable education and training program is needed to ensure the integrity of internal auditors who involve many human resources with various educational backgrounds and experiences (Parker and Sun, 2023).

In line with the explanation above, to improve coordination in planning, implementing, and evaluating activities among stakeholders, it is necessary to develop supervisory synergies, coordination, and collaboration in state financial management (Reinold, 2022). The development of supervisory synergies among stakeholders can be done using mutual adjustment through good coordination, direct supervision through peer review, and standardization of inputs, work processes, and outputs (Edwards, 2023; Grossman, 2021).

The principles of good governance, such as accountability, proportionality, professionalism, and universality, align with the principles of good state financial management (Scave, 2023). In line with the theory of proportionality, it aims to ensure public welfare and encourage prudent action, which requires continuous compliance among stakeholders managing state finances (Muir, 2020).

In administrative law, the role of internal auditors has the value of strength in law (Landavazo, 2019). However, it still needs to be considered more potent because the performance output of the internal auditor does not necessarily become the main basis for law enforcement in determining and deciding a state's financial loss (Scave, 2023). Utilizing the results of internal auditor performance depends on who uses it (Pantzerkidro et al, 2020). This is proven to assist law enforcement in identifying and resolving disputes that harm state finances (Kakera et al, 2020).

5. CONCLUSION

Juridically, the only body authorized to state whether there is a loss of state finances is the Supreme Audit Agency, which has constitutional authority. However, the role of internal auditors can guide the government in improving state finances to ensure that the government's internal accountability is carried out correctly. The internal control system is a prerequisite for trustworthy governance and state financial management.



This internal control system, one element of which is the role of the internal auditor, is a critical consideration in determining the breadth and depth of the scope of accountability in the public sector. Thus, the role of internal auditors that runs well will produce valuable outputs for external auditors, executives, and legislators to improve the management and accountability of state finances in the future. Therefore, it is appropriate for the role of internal auditors to be further enhanced and implemented synergistically to achieve the goals of good governance in the public sector, namely the realization of transparency, accountability, proportionality, honesty, and public welfare.

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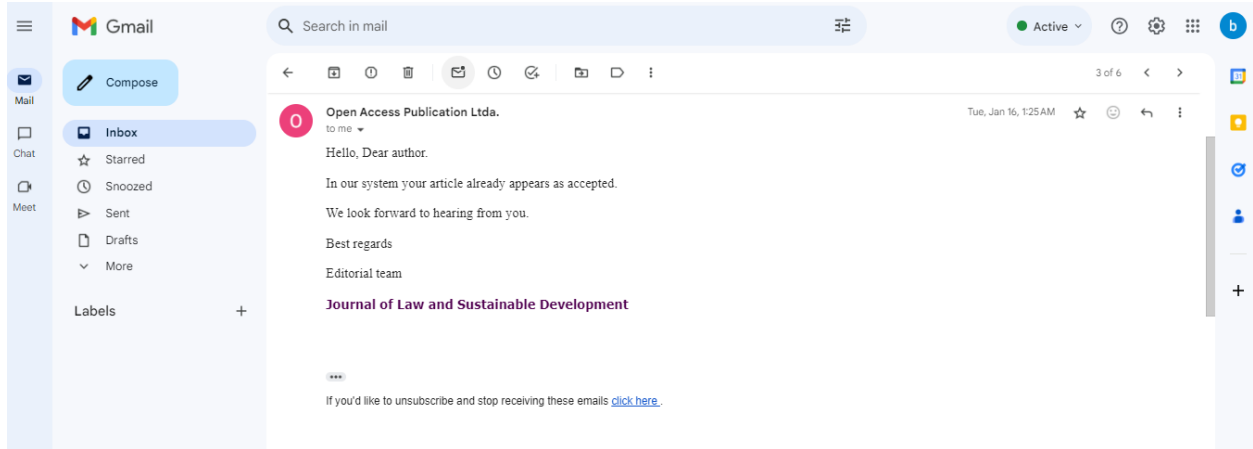
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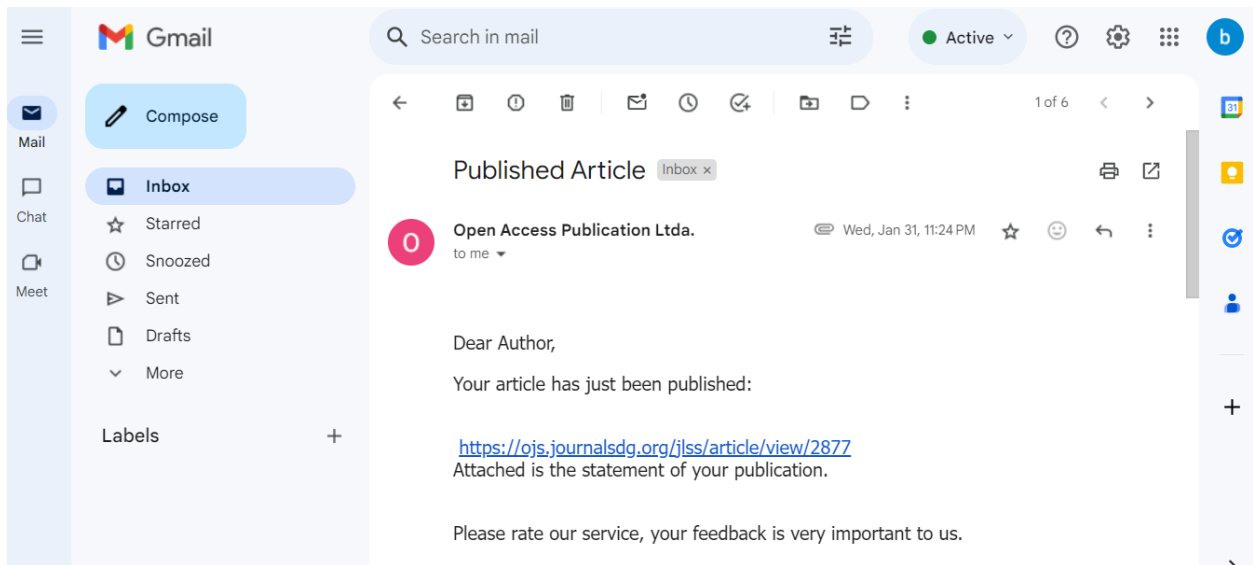
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DECLARAÇÃO

De acordo com o que foi solicitado, informamos que o presente é um documento assinado por todos os membros da equipe de trabalho, com o objetivo de declarar a validade dos dados fornecidos e a conformidade com as normas vigentes.

Law - Declaração...